IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 17594 of 2007(T)

PETITIONER:

P.D. VIPIN,
SREE BUDHA BODY BUILDERS, ELAVUMTHITTA P.O.,
MEZHUVELI VILLAGE, KOZHENCHERRY TALUK,
PATHANAMTHITTA DISTRICT.

BY ADV. SRI.K.RAVEENDRAN
SRI.ANIL KUMAR M.SIVARAMAN

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER
(INVESTIGATION BRANCH), COMMERCIAL TAXES,
PATHANAMTHITTA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
PATHANAMTHITTA.

4. THE VILLAGE OFFICER,
MEZHUVELI, KOZHENCHERRY TALUK.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.17594 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

Penalty is levied on the petitioner for the year 2004-2005 under the KGST Act and for 2005-2006 under the VAT Act for alleged evasion of tax. The petitioner has filed appeal/revision against both orders before the second respondent. Having regard to the contentions raised, W.P. is disposed of granting stay against Exts.P8A and P8B recovery proceedings till disposal of appeal/revision petition on petitioner remitting rupees one lakh at the rate of rupees fifty thousand each for each of the years within a period of one month from now. The revisional/appellate authority is directed to take up the revision/appeal out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms